

## AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A computer implementable method, comprising:

selling, with a computer, a trust certificate to generate proceeds, wherein the sale is from a trust to a first entity;

allocating, with ~~[[a]]~~ the computer, a portion of the proceeds of the sale of the trust certificate to a purchase of an equity security;

purchasing, with ~~[[a]]~~ the computer, the equity security with the allocated portion of the proceeds of the sale of the trust certificate, wherein the purchase is made by the trust from an equity market;

allocating, with ~~[[a]]~~ the computer, a portion of the proceeds of the sale of the trust certificate to a purchase of a put option based on the details associated with the purchase of the equity security;

purchasing, with ~~[[a]]~~ the computer, the put option with the allocated portion of the proceeds of the sale of the trust certificate, wherein the purchase is made by the trust from a second entity based on the details associated with the purchase of the equity security; and

~~using the sale of the trust certificate to the first entity, combined with the purchase of the equity security by the trust and the purchase of the put option by the trust, so as to provide~~ providing, with the computer, the first entity with principal protection exposure to the equity market without causing substantial income statement volatility based on the sale of the trust certificate to the first entity, wherein the trust certificate provides the

first entity with an interest in the trust, wherein the trust invests the trust certificate proceeds in combined with the purchase of the equity security by the trust and the purchase of the put option by the trust based on the details associated with the purchase of the equity security;

wherein ~~the trust includes a requirement that the~~ purchased equity security ~~[[be]]~~ is sold on a date that the purchased put option expires as required by the trust.

2. (Original) The method of claim 1, wherein the principal protection exposure is provided to the first entity with substantially no income statement volatility.

3. (Previously Cancelled)

4. (Original) The method of claim 1, wherein substantially all of the proceeds of the sale of the trust certificate are allocated between the purchase of the equity security and the purchase of the put option on the equity security.

5. (Original) The method of claim 1, further comprising structuring the trust.

6. (Original) The method of claim 5, wherein substantially all of the proceeds of the sale of the trust certificate are allocated among the purchase of the equity security, the purchase of the put option on the equity security, and formation and administration costs associated with the trust.

7. (Previously Cancelled)

8. (Previously Presented) The method of claim 1, further comprising selecting a trustee for the trust.

9. (Previously Presented) The method of claim 1, further comprising selecting an independent bank trustee to serve as trustee for the trust.

10. (Previously Cancelled)

11. (Original) The method of claim 1, wherein the put option is struck at a price that substantially guarantees at least the return of the initial investment by the first entity at the maturity of the put option.

12. (Original) The method of claim 11, wherein the put option is an over-the-counter put option.

13. (Original) The method of claim 12, wherein the put option is a European-style cash-settling option.

14. (Original) The method of claim 1, wherein the steps are carried out in the order recited.

15. (Currently Amended) A computer implementable method, comprising:

structuring a trust;

selecting a trustee for the trust;

selling, with a computer, a trust certificate to generate proceeds, wherein the sale is from the trust to a first entity;

allocating, with [[a]] the computer, a portion of the proceeds of the sale of the trust certificate to a purchase of an equity security;

purchasing, with [[a]] the computer, the equity security with the allocated portion of the proceeds of the sale of the trust certificate, wherein the purchase is made by the trust from an equity market;

allocating, with [[a]] the computer, a portion of the proceeds of the sale of the trust certificate to a purchase of a put option based on the details of the purchase of the equity security; and

purchasing, with [[a]] the computer, the put option with the allocated portion of the proceeds of the sale of the trust certificate, wherein the purchase is made by the trust from a second entity based on the details associated with the purchase of the equity security;

wherein substantially all of the proceeds of the sale of the trust certificate are allocated among the purchase of the equity security, the purchase of the put option on the equity security, and formation and administration costs associated with the trust;

wherein the trust certificate provides the first entity with an interest in the trust, wherein the trust invests the trust certificate proceeds in the purchase of the equity security and the purchase of the put option based on the details associated with the purchase of the equity security;

wherein the sale of the trust certificate to the first entity, ~~combined with the purchase of the equity security by the trust and the purchase of the put option by the trust,~~ provide provides the first entity with principal protection exposure to the equity market without causing substantial income statement volatility; and

wherein ~~the trust includes a requirement that~~ the equity security [[be]] is sold on a date that the put option expires as required by the trust.

16. (Original) The method of claim 15, wherein the principal protection exposure is provided to the first entity with substantially no income statement volatility.

17. (Previously Cancelled)

18. (Previously Cancelled)

19. (Original) The method of claim 15, further comprising selecting an independent bank trustee to serve as trustee for the trust.

20. (Previously Cancelled)

21. (Original) The method of claim 15, wherein the put option is struck at a price that substantially guarantees at least the return of the initial investment by the first entity at the maturity of the put option.

22. (Original) The method of claim 21, wherein the put option is an over-the-counter put option.

23. (Original) The method of claim 22, wherein the put option is a European-style cash- settling option.

24. (Original) The method of claim 15, wherein the steps are carried out in the order recited.

25-35. (Previously Cancelled)

36. (Previously Presented) The method of claim 1, wherein a third entity owns a blocking piece of the trust such that the trust could not be unilaterally dissolved or amended by the first entity.

37. (Previously Presented) The method of claim 15, wherein a third entity owns a blocking piece of the trust such that the trust could not be unilaterally dissolved or amended by the first entity.